

STATE OF ILLINOIS  
COMPTROLLER  

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SUSANA A. MENDOZA

Name of Municipality:	<b>Village of Manteno</b>	Reporting Fiscal Year:	<b>2020</b>
County:	<b>Kankakee</b>	Fiscal Year End:	<b>4 / 30 /2020</b>
Unit Code:	<b>046/065/32</b>		

### FY 2020 TIF Administrator Contact Information

First Name:	<b>Chris</b>	Last Name:	<b>LaRocque</b>		
Address:	98 East Third Street	Title:	Village Administrator		
Telephone:	815-929-4842	City:	Manteno	Zip:	60950
E-mail- required	<b>clarocque@villageofmanteno.com</b>				

I attest to the best of my knowledge, that this FY 2020 report of the redevelopment project area(s) in the **City/Village of: Manteno** is complete and accurate pursuant to Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and or Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.].




Written signature of TIF Administrator
 Date

**Section 1** (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)\*)

[illegible]

\*All statutory citations refer to one of two sections of the Illinois Municipal Code: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

**SECTION 2 [Sections 2 through 5 must be completed for each redevelopment project area listed in Section 1.]**

**FY 2020**

**Name of Redevelopment Project Area (below):**

**\*TIF #1 CENTRAL BUSINESS DISTRICT RPA**

**Primary Use of Redevelopment Project Area\*:**

\* Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

**If "Combination/Mixed" List Component Types:**

**Under which section of the Illinois Municipal Code was Redevelopment Project Area designated? (check one):**

**Tax Increment Allocation Redevelopment Act**

**X**

**Industrial Jobs Recovery Law**

**Please utilize the information below to properly label the Attachments.**

	No	Yes
Were there any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] <b>If yes, please enclose the amendment (labeled Attachment A).</b>	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] <b>Please enclose the CEO Certification (labeled Attachment B).</b>		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] <b>Please enclose the Legal Counsel Opinion (labeled Attachment C).</b>		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] <b>If yes, please enclose the Activities Statement (labeled Attachment D).</b>		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] <b>If yes, please enclose the Agreement(s) (labeled Attachment E).</b>		X
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] <b>If yes, please enclose the Additional Information (labeled Attachment F).</b>	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] <b>If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).</b>	X	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] <b>If yes, please enclose the Joint Review Board Report (labeled Attachment H).</b>		X
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] <b>If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached and (labeled Attachment J).</b>	X	
An analysis prepared by a financial advisor or underwriter setting forth the nature and term of obligation and projected debt service including required reserves and debt coverage. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] <b>If attachment I is yes, then Analysis MUST be attached and (labeled Attachment J).</b>	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) <b>If yes, please enclose Audited financial statements of the special tax allocation fund (labeled Attachment K).</b>		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] <b>If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).</b>		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] <b>If yes, please enclose the list only, not actual agreements (labeled Attachment M).</b>		X

**SECTION 3.1 - (65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d))**

**Provide an analysis of the special tax allocation fund.**

**FY 2020**

**\*TIF #1 CENTRAL BUSINESS DISTRICT RPA**

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 585,532

<b>SOURCE of Revenue/Cash Receipts:</b>	<b>Revenue/Cash Receipts for Current Reporting Year</b>	<b>Cumulative Totals of Revenue/Cash Receipts for life of TIF</b>	<b>% of Total</b>
Property Tax Increment	\$ 1,178,943	\$ 19,289,309	77%
State Sales Tax Increment	\$ -	\$ 1,417,161	6%
Local Sales Tax Increment	\$ -	\$ 1,620,384	6%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 290	\$ 783,003	3%
Land/Building Sale Proceeds	\$ -	\$ -	0%
Bond Proceeds	\$ -	\$ -	0%
Transfers from Municipal Sources	\$ -	\$ 1,500,000	6%
Private Sources	\$ -	\$ -	0%
Other (identify source _____; if multiple other sources, attach schedule)	\$ -	\$ 483,493	2%

All Amount Deposited in Special Tax Allocation Fund \$ 1,179,234

Cumulative Total Revenues/Cash Receipts \$ 25,093,350 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) \$ 1,374,447

Transfers to Municipal Sources \$ -

Distribution of Surplus \$ 173,489

Total Expenditures/Disbursements \$ 1,547,936

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ (368,702)

Previous Year Adjustment (Explain Below) \$ -

**FUND BALANCE, END OF REPORTING PERIOD\*** \$ 216,830

\* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

**Previous Year Explanation:**

## SECTION 3.2 A- (65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c))

FY 2020

TIF NAME:

\*TIF #1 CENTRAL BUSINESS DISTRICT RPA

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND  
(by category of permissible redevelopment project costs )

PAGE 1

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Cost of studies, surveys, development of plans, and specifications, Implementation and administration of the redevelopment plan, staff and professional service cost.		
Louis F Cankar - legal services	268	
Smith, Koeling, Dykstra & Ohm - audti	2,150	
		\$ 2,418
2. Annual administrative cost.		
		\$ -
3. Cost of marketing sites.		
		\$ -
4. Property assembly cost and site preparation costs.		
154 N. Walnut Street	598,674	
315 N. Locust Street	29,309	
		\$ 627,983
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area.		
Façade renovation - 312 W. Division Street	15,000	
Redevelopment agreement - 365 S. Locust Street	11,514	
Redevelopment agreement - 707 N. Locust Street	3,192	
		\$ 29,706
6. Costs of the construction of public works or improvements.		
Second Street Streetscape Project	134,904	
First Street Parking Lot Improvements	389,973	
Village Hall Remodel/Additional office	3,597	
Main Street Parking Lot/Village Hall Parking Lot	27,533	
Security Cameras - 5 S. Main Street	2,470	
		\$ 558,477

SECTION 3.2 A		
PAGE 2		
7. Costs of eliminating or removing contaminants and other impediments.		
Asbestos testing & removal - 154 N. Walnut Street	15,830	
		\$ 15,830
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.		
Municipal Trust & Savings Loan principal	100,000	
Municipal Trust & Savings Loan interest	10,033	
Interest payments	30,000	
		\$ 140,033
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -

Asbestos testing & removal - 154 N. Walnut Street	15,830	
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[illegible]

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8. Cost of job training and retraining projects.		
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		\$	.
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Municipal Trust & Savings Loan principal	100,000	
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Interest payments	30,000	
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10. Capital costs.		
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[illegible][illegible]

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		\$	.
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		\$
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## FY 2020

**\*TIF #1 CENTRAL BUSINESS DISTRICT RPA**

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

[illegible]

## SECTION 3.3 - (65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)

## Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FY 2020

TIF NAME:

\*TIF #1 CENTRAL BUSINESS DISTRICT RPA

FUND BALANCE BY SOURCE

\$ 216,830

	Amount of Original Issuance	Amount Designated
<b>1. Description of Debt Obligations</b>		
General Obligation Note - for purchase of 98 E. Third St includes \$1,000,000 purchase + \$100,000 interest	\$ 1,100,000	\$ 110,000
Municipal Interfund Loan	\$ 1,500,000	\$ 1,500,000

Total Amount Designated for Obligations

\$ 2,600,000 \$ 1,610,000

**2. Description of Project Costs to be Paid**

Land acquisition, demo, site prep, environmental		\$ 795,624
Public Works improvements		\$ 8,107,510
Rehab public/private structures		\$ 15,033
Planning, legal, engineering, professional costs		\$ 713,346

Total Amount Designated for Project Costs

\$ 9,631,513

TOTAL AMOUNT DESIGNATED

\$ 11,241,513

SURPLUS/(DEFICIT)

\$ (11,024,683)



**SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]****FY 2020****TIF NAME:****\*TIF #1 CENTRAL BUSINESS DISTRICT RPA**

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

**Check here if no property was acquired by the Municipality within the Redevelopment Project Area.**

**Property Acquired by the Municipality Within the Redevelopment Project Area.**

Property (1):	
Street address:	154 North Walnut Street
Approximate size or description of property:	73.50 x 80
Purchase price:	570,514.85
Seller of property:	P2H Properties

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (8):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

## SECTION 5 - 20 ILCS 620/4.7 (7)(F)

## PAGE 1

FY 2020

TIF Name:

\*TIF #1 CENTRAL BUSINESS DISTRICT RPA

Page 1 is to be included with TIF report. Pages 2 and 3 are to be included ONLY if projects are listed.Select ONE of the following by indicating an 'X':

1. <u>NO</u> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
--	--

2. The Municipality <u>DID</u> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a.)	x
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	15

LIST ALL projects undertaken by the Municipality Within the Redevelopment Project Area:

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ 6,645,136	\$ -	\$ 6,646,136
Public Investment Undertaken	\$ 15,683,159	\$ -	\$ 15,680,691
Ratio of Private/Public Investment	25/59		39/92

\*PROJECT NAME TO BE LISTED AFTER PROJECT NUMBER

**Project 1\*: Renovation Incentive Agreements (8)**

Private Investment Undertaken (See Instructions)	\$ 5,271,910		\$ 5,271,910
Public Investment Undertaken	\$ 461,142		\$ 461,142
Ratio of Private/Public Investment	11 16/37		11 16/37

**Project 2\*: Façade Renovation Projects (28)**

Private Investment Undertaken (See Instructions)	\$ 913,535		\$ 913,535
Public Investment Undertaken	\$ 529,254		\$ 529,254
Ratio of Private/Public Investment	1 53/73		1 53/73

**Project 3\*: Renovation Grant Agreement (2)**

Private Investment Undertaken (See Instructions)	\$ 460,691		\$ 460,691
Public Investment Undertaken	\$ 40,747		\$ 40,747
Ratio of Private/Public Investment	11 15/49		11 15/49

**Project 4\*: Downtown Streetlight Project**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 1,381,813		\$ 1,381,813
Ratio of Private/Public Investment	0		0

**Project 5\*: Downtown Parking Lots**

Private Investment Undertaken (See Instructions)	\$ 1,338,247		\$ 1,338,247
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

**Project 6\*: Sewer Lining Project**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$ 734,608		\$ 734,608
Ratio of Private/Public Investment	0		0

**Project 7\*: District Sidewalks**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	120,180	\$ 120,180
Ratio of Private/Public Investment		0	0

**Project 8\*: Storm Sewer Project**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,330,303	\$ 1,330,303
Ratio of Private/Public Investment		0	0

**Project 9\*: Downtown Streetscape**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	1,546,564	\$ 1,546,564
Ratio of Private/Public Investment		0	0

**Project 10\*: District Street Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	2,615,821	\$ 2,615,821
Ratio of Private/Public Investment		0	0

**Project 11\*: Public Buildings Renovations**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	941,287	\$ 941,287
Ratio of Private/Public Investment		0	0

**Project 12\*: Downtown Improvement & Zoning Plans**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	129,340	\$ 129,340
Ratio of Private/Public Investment		0	0

**Project 13\*: Main Street Improvements**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	415,633	\$ 415,633
Ratio of Private/Public Investment		0	0

**Project 14\*: Second Street Streetscape**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	3,722,953	\$ 3,722,953
Ratio of Private/Public Investment		0	0

**Project 15\*: First Street Parking & Lighting**

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken	\$	389,973	\$ 389,973
Ratio of Private/Public Investment		0	0

Optional: Information in the following sections is not required by law, but would be helpful in evaluating the performance of TIF in Illinois. \*even though optional MUST be included as part of the complete TIF report

**SECTION 6**  
**FY 2020**

**TIF NAME:** \*TIF #1 CENTRAL BUSINESS DISTRICT RPA

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area

Year redevelopment project area was designated	Base EAV	Reporting Fiscal Year EAV
1986	\$ 3,703,426	\$ 14,748,218

List all overlapping tax districts in the redevelopment project area.  
If overlapping taxing district received a surplus, list the surplus.

☐ Check if the overlapping taxing districts did not receive a surplus.

Overlapping Taxing District	Surplus Distributed from redevelopment project area to overlapping districts
Kankakee County	\$ 18,598
Kankakee County Community College	\$ 8,225
Manteno School District #5	\$ 102,705
Manteno Fire Protection District	\$ 14,047
Manteno Township Assessor	\$ 1,132
Manteno Township road	\$ 7,406
Manteno Township	\$ 3,027
Manteno Village	\$ 15,237
Manteno Public Library District	\$ 3,112
	\$ -
	\$ -
	\$ -
	\$ -

**SECTION 7**

Provide information about job creation and retention:

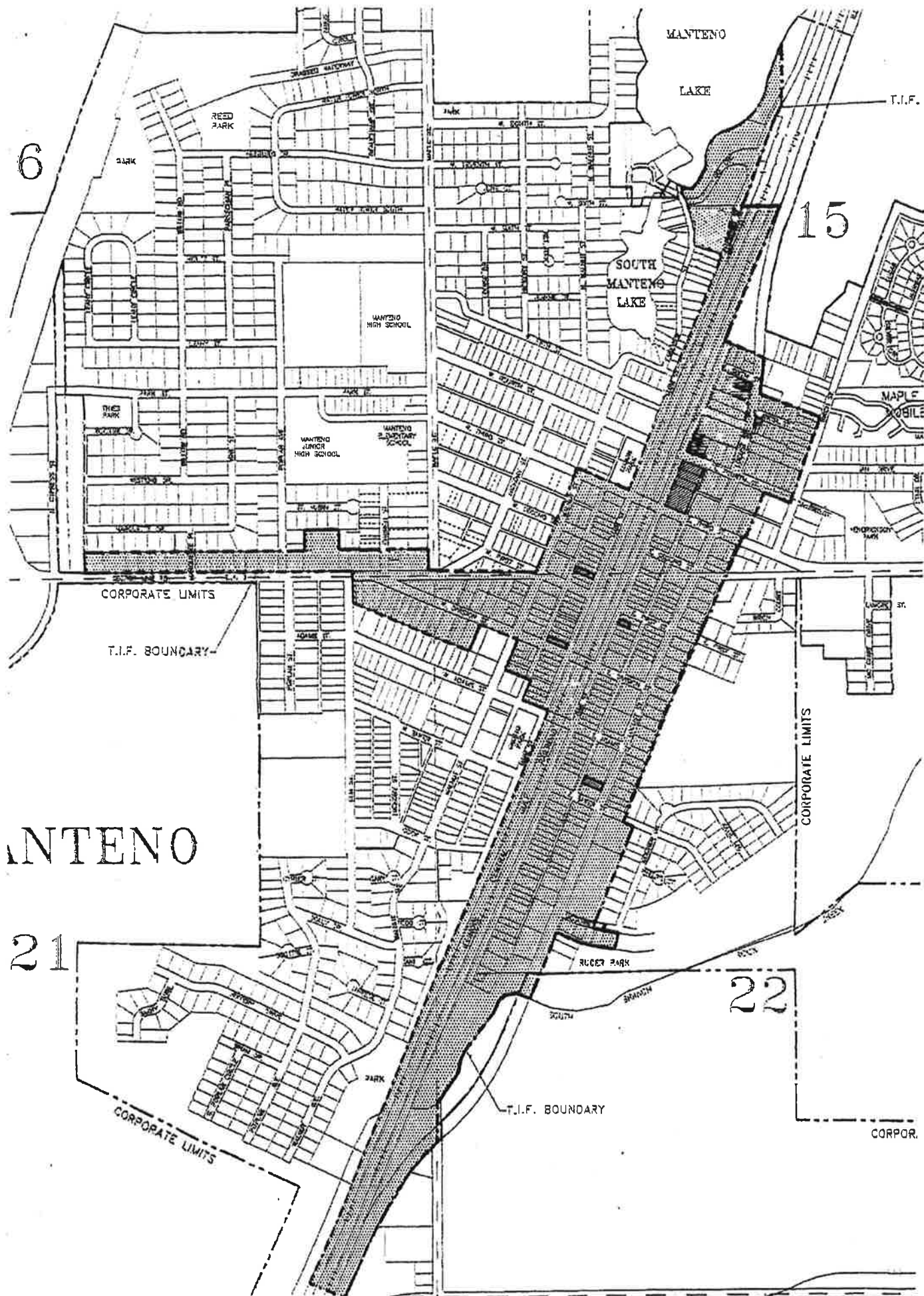
Number of Jobs Retained	Number of Jobs Created	Description and Type (Temporary or Permanent) of Jobs	Total Salaries Paid
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -

**SECTION 8**

Provide a general description of the redevelopment project area using only major boundaries:

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Optional Documents	Enclosed
Legal description of redevelopment project area	
Map of District	X



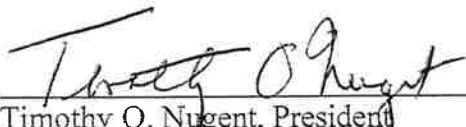
TIMOTHY O. NUGENT, Village President

ROBIN BATKA, Village Clerk

CHRIS LAROCQUE, Village Administrator

Trustees  
TIMOTHY BOYCE  
TODD CROCKETT  
DIANE DOLE  
JOEL GESKY  
SAMUEL J. MARTIN  
WENDELL O. PHILLIPS

I, Timothy O. Nugent, the duly elected President of the Village of Manteno, Illinois, County of Kankakee, State of Illinois, do hereby certify that the Village of Manteno has complied with all requirements pertaining to the Tax Increment Redevelopment Allocation Act. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)], during the current municipal fiscal year (May 1, 2019 – April 30, 2020).

  
\_\_\_\_\_  
Timothy O. Nugent, President  
Village of Manteno

9-21-2020  
Date

# ATTACHMENT C

LAW OFFICES

LOUIS F. CAINKAR, LTD.

30 NORTH LA SALLE STREET-SUITE 3430

CHICAGO, ILLINOIS 60602-3337

312 / 236-3985

FACSIMILE 312 / 236-3989

VINCENT CAINKAR  
MICHAEL G. CAINKAR  
GARY S. PERLMAN  
JOSEPH CAINKAR  
ELIZABETH M. ATTARD

SUBURBAN OFFICE:  
6215 WEST 79TH STREET-SUITE 2A  
BURBANK, ILLINOIS 60459-1102  
708 / 430-3988

September 10, 2020

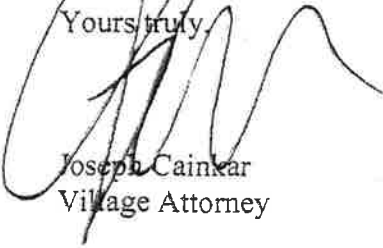
Illinois Office of the Comptroller  
Local Government Division  
100 West Randolph Street, Suite 15-500  
Chicago, IL 60601

Re: Village of Manteno TIF No. 1  
Central Business District Redevelopment Project Area

Gentlemen:

This office represents the Village of Manteno. It is my opinion that the Village of Manteno has complied with all of the requirements of the Tax Increment Allocation Redevelopment Act for the period of May 1, 2019 through April 30, 2020.

Yours truly,



Joseph Cainkar  
Village Attorney

JC: lr

# ATTACHMENT D

## 2020 PROJECT COSTS VILLAGE OF MANTENO TIF #1

<b>Public Works Const./Improve.</b>		<b>\$ 558,477</b>
Second St streetscape project	134,904	
Community Ctr & Village Hall	3,597	
Parking Lot Improvements	27,533	
Main St Improvements	2,470	
First St Parking & Lighting	389,973	
<b>Rehab, Reconst, Repair</b>		<b>\$ 29,706</b>
Façade renovation grant 312 W Division	15,000	
Redevelopment 707 N Locust	3,192	
Redevelopment 365 S Locust	11,514	
<b>Financing Costs</b>		<b>\$ 140,033</b>
Municipal Trust - Principal	100,000	
Municipal Trust - Interest	10,033	
Interest payments	30,000	
<b>Property Assembly</b>		<b>\$ 634,986</b>
315 N Locust (site prep)	26,741	
154 N Walnut (purchase, site prep)	608,245	
<b>(Professional) Studies, Surveys, Plans</b>		<b>\$ 11,245</b>
Louis Cainkar Law Office	9,095	
Smith Koelling Dykstra & Ohm audit	2,150	
<b>Surplus Disbursed</b>		<b>\$ 173,489</b>
Taxing Districts	173,489	
<b><u>FY 2020 TOTAL ALL</u></b>		
<b><u>PROJECTS:</u></b>		<b><u>\$ 1,547,936</u></b>

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## RESOLUTION 19-02

**APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION  
AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 -  
CURWICK II, LLC - 51-53 NORTH MAIN STREET**

**WHEREAS**, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

**WHEREAS**, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

**WHEREAS**, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

**WHEREAS**, a façade renovation construction request for the property commonly known as 51-53 North Main Street has been submitted; and

**WHEREAS**, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

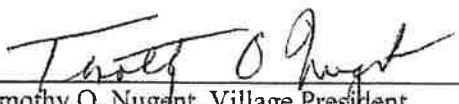
**NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1:** That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Curwick II LLC, with the maximum allowed assistance not to exceed \$30,000.00 for the façade renovation of 51-53 North Main Street, within Tax Increment Financing District #1 be in the same as hereby approved. Curwick II LLC has provided proof of ownership of the building.


**SECTION 2:** That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 5<sup>th</sup> day of May, 2019 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent	✓			
Trustee Timothy Boyce				✓
Trustee Samuel Martin	✓			
Trustee Diane Dole	✓			
Trustee Todd Crockett				✓
Trustee Joel Gesky				✓
Trustee Wendell O. Phillips	✓			
TOTAL VOTES or				
BY OMNIBUS VOTE				

  
Timothy O. Nugent, Village President

ATTEST:

  
Robin Batka, Village Clerk

## Document 2

## RESOLUTION 19-04

**APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION  
AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 -  
JONATHAN SCHULTZ - 41-49 WEST SECOND STREET**

**WHEREAS**, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

**WHEREAS**, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

**WHEREAS**, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

**WHEREAS**, a façade renovation construction request for the property commonly known as 41-49 West Second Street has been submitted; and

**WHEREAS**, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

**NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1:** That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Jonathan Schultz, with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 41-49 West Second Street, within Tax Increment Financing District #1 be in the same as hereby approved. Mr. Schultz has provided proof of ownership of the building.


**SECTION 2:** That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 15<sup>th</sup> day of July, 2019 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	✓			
Trustee Samuel Martin	✓			
Trustee Diane Dole	✓			
Trustee Todd Crockett	✓			
Trustee Joel Gesky	✓			
Trustee Wendell O. Phillips	✓			
TOTAL VOTES or				
BY OMNIBUS VOTE				

  
Timothy O. Nugent, Village President

ATTEST:

  
Robin Batka, Village Clerk

**ATTACHMENT E**  
**Document 3**

**RESOLUTION 19-07**

**APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION  
AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - KARL  
A. KELLER, DDS P.C.- 312 WEST DIVISION STREET**

**WHEREAS**, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

**WHEREAS**, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

**WHEREAS**, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

**WHEREAS**, a façade renovation construction request for the property commonly known as 312 West Division Street has been submitted; and

**WHEREAS**, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

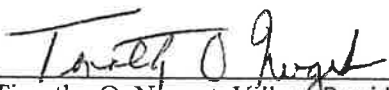
**NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1:** That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Karl A. Keller, DDS P.C, with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 312 West Division Street, within Tax Increment Financing District #1 be in the same as hereby approved. Dr. Keller has provided proof of ownership of the building.

**SECTION 2:** That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 16<sup>th</sup> day of Sept, 2019 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	✓			
Trustee Samuel Martin	✓			
Trustee Diane Dole	✓			
Trustee Todd Crockett	✓			
Trustee Joel Gesky	✓			
Trustee Wendell O. Phillips	✓			
TOTAL VOTES or				
BY OMNIBUS VOTE				

  
Timothy O. Nugent, Village President

ATTEST:

  
Robin Batka, Village Clerk *Deputy VC*

**ATTACHMENT E**  
**Document 4**

**RESOLUTION 19-16**  
**APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION**  
**AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 - RUSS**  
**JENSEN - 21 NORTH MAIN STREET**

**WHEREAS**, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

**WHEREAS**, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

**WHEREAS**, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

**WHEREAS**, a façade renovation construction request for the property commonly known as 21 North Main Street has been submitted; and

**WHEREAS**, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

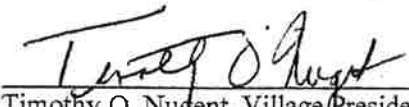
**NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1:** That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Russ Jensen, with the maximum allowed assistance not to exceed \$15,000.00 for the façade renovation of 21 North Main Street, within Tax Increment Financing District #1 be in the same as hereby approved. Mr. Jensen has provided proof of ownership of the building.

**SECTION 2:** That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 16th day of March, 2020 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	✓			
Trustee Samuel Martin	✓			
Trustee Diane Dole	✓			
Trustee Todd Crockett	✓			
Trustee Joel Gesky	✓			
Trustee Wendell O. Phillips	✓			
TOTAL VOTES or				
BY OMNIBUS VOTE				

  
Timothy O. Nugent, Village President

ATTEST:

  
Robin Batka, Village Clerk

## RESOLUTION 19-19

**APPROVING A TAX INCREMENT FAÇADE RENOVATION CONSTRUCTION  
AGREEMENT IN CONNECTION WITH TAX INCREMENT FINANCING AREA #1 -  
TWENTY FOUR WEST FIRST STREET LLC- 22 & 24 WEST FIRST STREET**

**WHEREAS**, the Village of Manteno is a Municipal and Corporation, incorporated within the boundaries of the County of Kankakee, State of Illinois; and

**WHEREAS**, the Village of Manteno has in existence a Tax Increment Financing District, more specifically known as Tax Increment Financing District #1; and

**WHEREAS**, Tax Increment Financing District #1 provides for and allows the façade renovations of certain properties within the District; and

**WHEREAS**, a façade renovation construction request for the property commonly known as 24 West First Street has been submitted; and

**WHEREAS**, the President and Board of Trustees of the Village of Manteno believe that it is in the best interests of the citizens of the Village of Manteno and Tax Increment Financing District #1 that said façade renovation project be approved.

**NOW THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MANTENO, KANKAKEE COUNTY, ILLINOIS AS FOLLOWS:**

**SECTION 1:** That a Tax Increment Façade Renovation Construction Agreement between the Village of Manteno and Twenty Four West First Street LLC, with the maximum allowed assistance not to exceed \$30,000.00 for the façade renovation of 22 & 24 West First Street, within Tax Increment Financing District #1 be in the same as hereby approved. Twenty Four West First Street LLC has provided proof of ownership of the building.

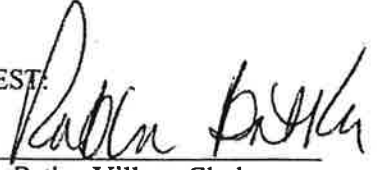
**SECTION 2:** That the Village President is hereby authorized, empowered and directed to execute said Tax Increment Façade Renovation Agreement provided for in Section 1 of this Resolution in the form and content of Exhibit "A" which is attached hereto and made a part hereof.

Passed by the Board of Trustees of the Village of Manteno, Kankakee County, Illinois at a regular meeting thereof held on the 20 day of APRIL, 2020 and approved by me as Village President on the same day.

RECORD OF THE VOTE	Yes	No	Abstain	Absent
President Timothy Nugent				
Trustee Timothy Boyce	✓			
Trustee Samuel Martin	✓			
Trustee Diane Dole	✓			
Trustee Todd Crockett	✓			
Trustee Joel Gesky	✓			
Trustee Wendell O. Phillips	✓			
TOTAL VOTES or BY OMNIBUS VOTE				

  
Timothy O. Nugent, Village President

ATTEST:

  
Robin Batka, Village Clerk

**Village of Manteno  
TIF Joint Review Meeting  
November 4, 2019  
6:40 PM**

**Roll Call**

Trustee Diane Dole  
Trustee Joel Gesky  
Trustee Wendell Phillips  
Trustee Samuel Martin  
Trustee Timothy Boyce

**Absent:**

President Timothy Nugent  
Trustee Todd Crockett

**Also Present:**

Chris LaRocque: Village Administrator  
Al Swinford: Chief of Police  
Michael Cainkar: Village Attorney  
Jim Hanley: Supt. Public Works  
Ryan Marion: Building Official

**Press Present:** None

The meeting was called to order by Village Clerk Robin Batka. The clerk asked for a motion to appoint a Mayor Pro Tem in the absence of Mayor Nugent. Trustee Martin made the motion to appoint Trustee Gesky as Mayor Pro Tem in the absence of Mayor Nugent. Dole seconded. 5 Ayes 0 Nays

**Public Participation:** None

We had two representatives from the taxing districts present at the meeting.

Village Administrator Chris LaRocque gave a power point presentation and brief summary of TIF and a review of the 2019 Annual TIF report, estimate of future revenues, update of current projects and discussion of future projects and priorities. Mr. LaRocque asked for any questions and received none.

TIF Reports are available on the Village of Manteno's website for review.

Motion by Martin, seconded by Dole, to adjourn the meeting at 6:49 pm.

Motion approved 5-0 Trustee's Crockett absent

*Minutes respectfully submitted by Robin Batka, Village Clerk*

# **ATTACHMENT K**

## **VILLAGE OF MANTENO, ILLINOIS SPECIAL TAX ALLOCATION FUND**

**Report on Compliance with  
Public Act 85-1142**

**As of and for the Year Ended  
April 30, 2020**

**Village of Manteno, Illinois**  
**Special Tax Allocation Fund**  
**For the Year Ended April 30, 2020**

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## **Independent Auditor's Report on Compliance**

Board of Trustees  
Village of Manteno  
Manteno, Illinois 60950

### **Report on Compliance**

We have audited the Village of Manteno's compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) for the year ended April 30, 2020, for the Central Business District (TIF #1) and the Industrial Park District (TIF #3).

### **Management's Responsibility**

Management is responsible for compliance with the requirements referred to above.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for TIF #1 and TIF #3 based on our audit of the compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142). Those standards and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the requirements referred to above that could have a material effect on the Central Business District (TIF #1) and the Industrial Park District (TIF #3) occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each TIF fund. However, our audit does not provide a legal determination of the Village's compliance with those requirements.

### **Opinion**

In our opinion, the Village complied, in all material respects, with the compliance requirements referred to above that are applicable to the Central Business District (TIF #1) and the Industrial Park District (TIF #3) for the year ended April 30, 2020.

SKDO, P.C.

Bourbonnais, Illinois  
October 1, 2020

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**Independent Auditor's Report  
On Supplementary Information Schedules**

Board of Trustees  
Village of Manteno  
Manteno, Illinois 60950

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Manteno (Village) as of and for the year ended April 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated October 1, 2020. Our opinion on the governmental activities opinion unit was qualified due to the fact that management has not adopted GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension Funds* and, accordingly, has not recorded the related deferred outflows, deferred inflows, net OPEB liability and the OPEB expense. Our opinion on the other opinion units was unmodified.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements as a whole. The accompanying supplementary information schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

SKDO, P.C.

Bourbonnais, Illinois  
October 1, 2020

**Village of Manteno, Illinois**  
**Balance Sheet - Special Tax Allocation Fund**  
**April 30, 2020**

	<b>Tax Increment Financing District #1</b>	<b>Tax Increment Financing District #3</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 216,829	\$ 40,449	\$ 257,278
Receivable from other governments	1,208,772	7,979	1,216,751
Total assets	<u>\$ 1,425,601</u>	<u>\$ 48,428</u>	<u>\$ 1,474,029</u>
<b>Liabilities</b>			
Accounts payable and accrued expenses	\$ 176,400	\$ -	\$ 176,400
Due to other funds	1,515,441	50,000	1,565,441
Total liabilities	<u>1,691,841</u>	<u>50,000</u>	<u>1,741,841</u>
<b>Deferred Inflows of Resources</b>			
Property taxes related to a future period	<u>1,208,772</u>	<u>7,979</u>	<u>1,216,751</u>
<b>Fund Balance</b>			
Unassigned	(1,475,012)	(9,551)	(1,484,563)
Total fund balances (deficits)	<u>(1,475,012)</u>	<u>(9,551)</u>	<u>(1,484,563)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,425,601</u>	<u>\$ 48,428</u>	<u>\$ 1,474,029</u>

See the independent auditor's report.

**Village of Manteno, Illinois**  
**Special Tax Allocation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended April 30, 2020**

	<b>Tax Increment Financing District #1</b>	<b>Tax Increment Financing District #3</b>	<b>Total</b>
Revenues:			
Property taxes	\$ 1,178,943	\$ 7,314	\$ 1,186,257
Interest income	290	\$ 28	318
Total revenues	<u>1,179,233</u>	<u>7,342</u>	<u>1,186,575</u>
Expenditures:			
Current:			
General government:			
Contractual services	<u>110,806</u>	<u>535</u>	<u>111,341</u>
Economic development:			
Other expenditures	29,706	295	30,001
Intergovernmental agreement	<u>176,842</u>	<u>-</u>	<u>176,842</u>
Total economic development	<u>206,548</u>	<u>295</u>	<u>206,843</u>
Debt service	<u>140,033</u>	<u>1,000</u>	<u>141,033</u>
Capital outlay	<u>1,054,048</u>	<u>-</u>	<u>1,054,048</u>
Total expenditures	<u>1,511,435</u>	<u>1,830</u>	<u>1,513,265</u>
Net change in fund balance	(332,202)	5,512	(326,690)
Fund balance (deficit), beginning of year	<u>(1,142,810)</u>	<u>(15,063)</u>	<u>(1,157,873)</u>
Fund balance (deficit), end of year	<u>\$ (1,475,012)</u>	<u>\$ (9,551)</u>	<u>\$ (1,484,563)</u>

See the independent auditor's report.

**Independent Auditor's Report on Compliance**

Board of Trustees  
Village of Manteno  
Manteno, Illinois 60950

**Report on Compliance**

We have audited the Village of Manteno's compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) for the year ended April 30, 2020, for the Central Business District (TIF #1) and the Industrial Park District (TIF #3).

**Management's Responsibility**

Management is responsible for compliance with the requirements referred to above.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for TIF #1 and TIF #3 based on our audit of the compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142). Those standards and the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-142) require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the requirements referred to above that could have a material effect on the Central Business District (TIF #1) and the Industrial Park District (TIF #3) occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each TIF fund. However, our audit does not provide a legal determination of the Village's compliance with those requirements.

**Opinion**

In our opinion, the Village complied, in all material respects, with the compliance requirements referred to above that are applicable to the Central Business District (TIF #1) and the Industrial Park District (TIF #3) for the year ended April 30, 2020.

SKDO, P.C.

Bourbonnais, Illinois  
October 1, 2020

# ATTACHMENT M

## INTERGOVERNMENTAL AGREEMENTS VILLAGE OF MANTENO TIF #1

### **Ordinance 06-55      January 2, 2007**

Village agrees and guarantees that not less than fifteen percent (15%) of the incremental taxes received from TIF 1 shall annually be deemed and declared surplus by the Village and shall be paid over for redistribution to the School District and the other Taxing Districts in accordance with Section 7 of the Act (65 ILCS 5/11-74.4-7) throughout the term of the twelve (12) years that the Redevelopment Project is extended.

**This agreement became effective in 2011 and will run through 2023 or through the remaining term of TIF #1.**

The following disbursements have been made in accordance with this intergovernmental agreement:

<u><b>Taxing District:</b></u>	<u><b>May 2019</b></u>	<u><b>2011 – 2018</b></u>
Kankakee County	\$ 18,598	\$ 128,218
KKK Community College	\$ 8,225	\$ 57,085
Manteno District Unit #5	\$ 102,705	\$ 681,946
Manteno Fire Protection	\$ 14,047	\$ 100,220
Manteno Public Library	\$ 3,112	\$ 22,372
Township Tax Assessor	\$ 1,132	\$ 8,603
Township Road Commissioner	\$ 7,406	\$ 52,551
Manteno Township	\$ 3,027	\$ 21,441
Manteno Village	\$ 15,237	\$ 109,435
<b>TOTAL DISBURSED:</b>	<b>\$ 173,489</b>	<b>\$1,181,871</b>

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